

Mounties Community Nursery

Annual Report & Financial Statements

for the

Period 01/08/2024 to 31/07/2025

Charity No SC020173

**Mounties Community Nursery
Trustees' Annual Report
August 2024 – July 2025**

The Executive Management Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the period August 2024 – July 2025

Name & Address

The Group's name is the Mounties Community Nursery and it may be contacted at c/o Mount Cameron Primary School Blacklaw Drive, St Leonards, East Kilbride, G74 2EX email mounties-nursery@outlook.com

Constitution & Purpose

The Nursery is constituted in terms of a community group run by an executive management committee elected by the members. The Group is a registered Scottish Charity -No SC020173 The purpose of the Mounties Community Nursery is to advance the education of pre-school children, and to advance the education and training of those persons providing such education to those children.

Trustees

Alison Alexander	Chairperson
Margaret Quinn	Treasurer
Philip Godfrey	Secretary

Trustees are recruited and appointed in accordance with the constitution of the Mounties Community Nursery.

Activities & Achievements

This year seen a drop in funding and in a bid to keep staffing costs down we employed 2 apprentices. However, due to some children transferring nursery following a house move and the increase in other costs, we had to terminate the contract of 1 apprentice part way through the year. We were able to offer less outings for the children due to the decrease in funds but did attend a pantomime in Glasgow's Pavilion Theatre and our summer trip to Clyde Valley Farm Park. We celebrated parent's and grandparent's days, St Andrew's Day and Easter with an Afternoon Tea for our families. Additionally, there were increases to rent, school lunches and other price increases of items such as resources and snack etc. Following on from our Care Inspection, we updated some furniture and resources to suit the needs of our children, especially our 2 year olds which we started provision for in August 2024. The end of year accounts show money is significantly low, however we have a larger intake of children next year.

Reserves Policy

The Trustees believe that around 3 months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected expenditure. Because of the exceptional year as described the service finished the year with less than 1 month annual expenditure in reserve. The committee has addressed this by various measures and at the time of approval the reserves have recovered significantly.

Approved by the Executive Management Committee on 28th February 2026 and signed on its behalf by:-

Alison Alexander

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Chairperson

**Mounties Community Nursery
Independent Examiner's Report
August 2024– July 2025**

Independent Examiner's Report to the Trustees of the Mounties Community Nursery I report on the financial statements of the Mounties Community Nursery ("the Group") for the period **August 2024 – July 2025** which are set out on pages 3 to 5.

Respective responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(l)(d) does not apply. It is my responsibility to examine the accounts as required under section 44(l)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
 - (a) to keep accounting records in accordance with the Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Cathy Lee BA Hons. AICB
13 Westport
East Kilbride
Lanarkshire
G75 8QR

4th February 2026

Mounties Community Nursery
Receipts & Payments Account
August 2024 - July 2025

	Note	This Year	Last Year
RECEIPTS			
Income			
Fees	3	153,074.00	162,940.00
Fund-Raising Activities	4	1,139.00	1,406.00
Group Activities			
Grants		864.00	524.00
Nursery Program events		820.00	1,150.00
Other events		-	-
Investment Income			
Bank Interest		-	-
Total Receipts		155,897.00	166,020.00
PAYMENTS			
Cost of Fundraising	5	370.00	-
Group Activities			
Trips, outings and visits		3,353.00	2,416.00
Polo Shirts		-	-
Milk, Snacks & lunches		7,365.00	7,341.00
Consumables		1,476.00	2,689.00
Equipment Purchase & Maintenance		1,870.00	1,665.00
Premises	6	6,204.00	8,326.00
Gifts		933.00	1,328.00
Spanish lessons		1,480.00	1,070.00
Donations		-	-
Management & Administration Costs			
Salaries		142,279.00	150,206.00
Payroll & accounts costs		561.00	302.00
Recruitment costs		-	180.00
Registrations audit and inspections		132.00	179.00
Memberships		615.00	362.00
Insurance		844.00	829.00
Training & Misc Admin expenses		731.00	571.00
HR and Health & Safety consultancy		2,436.00	2,658.00
Total Payments		170,649.00	180,122.00
Surplus/(Deficit) for year		(14,752.00)	(14,102.00)

Mounties Community Nursery
Statement of Balances
31/07/2025

	This Year	Last Year
Cash & Bank Balances (Unrestricted)		
Balance as at 01/08/2024	14812.00	28914.00
Surplus/(Defecit) for the year	(14,752.00)	(14,102.00)
Balance as at 31/07/2025	60.00	14,812.00
Bank Current Account	4998.00	16964.00
Cash in Hand	30.00	242.00
Liabilities	-4968.00	-2394.00
	60.00	14,812.00
Other Assets		

The Group owns play equipment of £21000 and a further £3000 in computer equipment and cameras.

Liabilities

The Group owed £4280 to HMRC and £687.71 to the pension provider

The Notes on Page 5 form an integral part of these Accounts

Approved by the Group Executive Committee on 28th February 2026 and signed on its behalf by:

Chairperson

Alison Alexander

Treasurer

Mounties Community Nursery
Notes to the Accounts
August 2024 - July 2025

	This Year	Last Year
1 Funds		
The Group maintains a single undesignated general fund for all its financial transactions.		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration during the year		
No Trustees received expenses during the year		
3 Fee Income		
Fees paid	8491.00	3832.00
SLC funding	144583.00	159108.00
	153074.00	162940.00
4 Fund Raising Income		
Sponsored event	140.00	0.00
Xmas events	190.00	659.00
Bonus Ball fundraiser	760.00	0.00
Sale of printer	10.00	0.00
Spring Fling	0.00	610.00
Other Donations	39.00	137.00
	1139.00	1406.00
5 Cost of Fund Raising		
Various costs	370.00	0.00
	370.00	0.00
6 Premises		
Rent	4590.00	6868.00
Phone & internet bills	832.00	1368.00
Other misc premises exp	782.00	90.00
	6204.00	8326.00